



THE UNITED REPUBLIC OF TANZANIA



DATA QUALITY ASSESSMENT FOR GOVERNMENT FINANCE STATISTICS 2023

TANZANIA MAINLAND



JUNE, 2025

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Definition of terms

Dimension	highest level of data quality assessment according to IMF where five broad data quality dimensions are commonly
Element	second level of data quality assessment according to IMF where granular quality dimensions are considered.
Indicator	third level of data quality assessment where components of quality elements are identified.
Focal issue	provides more detail for each indicator that is tailored to the dataset in question
Key point	identifies quality features that may be considered in addressing the focal issues. The key points are meant to be suggestive, not exhaustive
Relevance	the extent to which the statistics satisfy the needs of the users
Accuracy	the closeness of estimates to the exact or true values that the statistics were intended to measure.
Reliability	the closeness of the initially estimated value(s) to the subsequent estimated value(s) if preliminary figures are disseminated.
Timeliness	the length of time between the end of a reference period (or date) and the dissemination of the statistics.
Punctuality	the time lag between the release date and the target date by which the data or statistics should have been delivered.
Clarity	the availability of appropriate documentation relating to the statistics and the additional assistance that producers make available to users.
Coherence	the ability to reliably combine statistics and data sets in different ways and for various uses. <i>Consistency</i> is often used as a synonym for coherence.
Comparability	the extent to which differences in statistics from different geographical areas, non-geographical domains, or over time, can be attributed to differences between the true values of the statistics.
Full compliance	could be defined as meeting at least 80 per cent of the applicable key points (only little room for improvement).
Partial compliance	meeting between 30 and 80 per cent of the applicable key points (some major improvements are needed)
No compliance	meeting at most 30 per cent of the applicable key points (urgent action is necessary).

Not applicable	an item is not part of the practice in the methodology or process of the statistical product which is assessed.
Prerequisites of quality	Although not itself a dimension of quality, this group of “pointers to quality” includes elements and indicators that have an overarching role as prerequisites, or institutional preconditions, for quality of statistics.
Assurances of integrity	This dimension relates to the adherence to the principle of objectivity in the collection, compilation, and dissemination of statistics. The dimension encompasses institutional arrangements that ensure professionalism in statistical policies and practices, transparency, and ethical standards.
Methodological soundness	This dimension covers the idea that the methodological basis for the production of statistics should be sound and that this can be attained following internationally accepted standards, guidelines, or good practices. This dimension is necessarily dataset-specific, reflecting different methodologies for different datasets
Accuracy and reliability	This dimension covers the idea that statistical outputs sufficiently portray the reality of the economy. This dimension is also data specific, reflecting the sources used and their processing.
Serviceability	This dimension relates to the need that statistics are disseminated with an appropriate periodicity in a timely fashion, are consistent internally and with other major datasets, and follow a regular revision policy.
Accessibility	This dimension relates to the need for data and metadata to presented in a clear and understandable manner on an easily available and impartial basis, that metadata are up-to-date and pertinent, and that a prompt and knowledgeable support service is available.

Abbreviation

ACGEN	Accountant General
BoT	Bank of Tanzania
COFOG	Classification of the Functions of Government
CSOs	Civil Society Organizations
DQA	Data Quality Assessment
DQAF	Data Quality Assessment Framework
EAC	East African Community
GDDS	General Data Dissemination System
GePG	Government Electronic Payment Gateway
IFMIS	Integrated Financial Management Information Systems
IMF	International Monetary Fund
MDAs	Ministries, Departments and Agencies
MEFMI	Macroeconomic and Financial Management Institute of Eastern and Southern Africa
MoF	Ministry of Finance
MoU	Memorandum of Understanding
MTEF	Medium-Term Expenditure Framework
NA	National Accounts
NBS	National Bureau of Statistics
NSS	National Statistical System
OCGS	Office of Chief Government Statistics
OTR	Office of Treasury Registrar
PEPMIS	Performance Management Information System
PORALG	President's Office Regional Administration and Local Government
PSDS	Public Sector Debt Statistics
PSIT	Public Sector Institutional Table
SDDS	Special Data Dissemination Standard
SNA	System of National Accounts
TDQAF	Tanzania Data Quality Assurance Framework
TRA	Tanzania Revenue Authority
TSMP	Tanzania Statistical Master Plan
GFS	Government Finance Statistics

1. Introduction

The National Bureau of Statistics (NBS) has the responsibility of coordinating, producing, and disseminating all statistics including official administrative statistics as well as national survey and censuses. In addition, NBS, as the mandated oversight institution for producing statistics in Tanzania Mainland acknowledges the importance of providing relevant and quality statistics to users.

Through Tanzania Statistical Master Plan Phase Two (TSMP II) 2022/23-2026/27 a development goal has been set to strengthen the National Statistical System (NSS) in Tanzania to enable it produce quality statistics for decision makers in an objective, timely, and cost-effective manner. Production of high-quality statistics depends on the assessment of data quality. Without a systematic assessment of data quality, NBS will risk to lose control of the various statistical processes such as data collection, editing or weighting. Production, coordination and dissemination of data without data quality assessment would result in assuming that the processes cannot be further improved and that problems will always be detected without systematic analysis.

Given the varied quality of official statistics and increased demand for data at all levels, NBS embarked on this data quality assessment (DQA) to characterize the quality of routine data, and identify factors associated with the quality and use of routine data in Tanzania Mainland. Understanding data quality, processes of data collection and associated barriers to enhancing quality helps to formulate tailor-made strategies to improve data quality and use.

This report provides detailed information on indicators of statistical practices in the areas of the Government Finance Statistics gathered during the assessment conducted by the NBS's Research and Standards Department which will finally be a publicly available document. The information was provided by the Government Finance Statistics experts of the National Bureau of Statistics. This assessment was conducted in line with the generic International Monetary Fund (IMF), Data Quality Assessment Framework (DQAF) and used to prepare the summary assessment of data quality elements based on a four-part scale of compliance which is full compliance, partial compliance, no compliance and not applicable.

The IMF Data Quality Assessment Framework (DQAF) identifies quality-related features of governance statistical systems, statistical processes, and statistical products. It is rooted in the UN Fundamental Principles of Official Statistics and grew out of the Special Data Dissemination Standard (SDDS) and General Data Dissemination System (GDDS), the IMF's initiatives on data dissemination

2. Objectives

The main purpose for conducting qualitative assessment for the Government Finance Statistics was to ensure that NBS in discharging its mandate of overseeing the

production of these statistics is aware of the strengths, weaknesses (and risks), and limitations of the data performance as well as the extent to which the data can be trusted to influence management decisions and eventually, the identification of possible improvement actions.

3. Methodology

The Research and Standards Department in ensuring that data quality assessment for the Government Finance Statistics is undertaken successfully, the key procedures for conducting the assessment were followed including: issuing the roadmap for the assessment; undertaking orientation to the NBS Management and staff from the National Accounts Statistics Department; conducting pre-assessment; and conducting the actual assessment.

4. Scope

The assessment was based on levels whereby the first level covers the prerequisites of quality and five dimensions of quality; assurances of integrity, methodological soundness, accuracy and reliability, serviceability, and accessibility. For each of these prerequisites and five dimensions, there are elements (two-digit level) and indicators (three-digit level.). At the next level, focal issues that are specific to the compilation of the Government Finance Statistics are addressed.

5. Detailed Assessment Results

The following are detailed results of the assessment based on the four (4) levels of the assessment checklist which are dimension, element, indicator and focal issue with narration and links to relative supporting documents such as the statistics Act CAP. 351, Government Finance Statistics Manual 2014, NBS staff regulation, scheme of service, Advance Release Calendar, NBS strategic plan and statistical guidelines

0. Prerequisites of quality			
0.1 Legal and institutional environment			
		0.1.1	<p>The responsibility for collecting, processing, and disseminating the statistics is clearly specified.</p> <ul style="list-style-type: none"> • The primary responsibility for collecting, processing, and disseminating the statistics is clearly established. <p>The statistics Act CAP. 351 mandates NBS to collect, compile, analyse and disseminate official statistics. The Statistician General has delegated powers to the heads of government institutions to collect and publish official statistics subject to guidelines issued by NBS. Statistics produced by agencies shall qualify to be official statistics if they meet criteria set by NBS and approved by the Statistician General. NBS can also make any agreement with any agency to collect jointly official statistics as the need arises. The Statistics Act can be downloaded from https://www.nbs.go.tz/publications/acts-and-regulations</p> <p>Conflicts or potential conflicts between the legal authority to produce statistics and other laws or provisions (e.g., access to information law or bank secrecy laws) have been successfully resolved or reconciled with no major impairment to the data production as provided in section 46 of CAP. 351.</p>
		0.1.2	<p>Data sharing and coordination among data-producing agencies are adequate.</p> <ul style="list-style-type: none"> • Arrangements or procedures exist to facilitate data sharing and coordination between the agency (agencies) with the primary responsibility for compiling the statistics and other data producing agencies.

		<p>Section 17 of the Statistics Act CAP. 351 gives NBS the responsibility of coordinating the National Statistical System (NSS) with a view of having an integrated statistical system to ensure optimal utilization of available resources. The NSS includes data providers, producers and users of statistics, such as NSO, MDAs, CSOs, research and academic institutions.</p> <p>The Act provides a comprehensive approach to statistical cooperation in Tanzania, including data access for production. of official statistics in access to public or other records, the collection of statistics related to any matter may be obtained from any Government institution, agency, or user or producer of statistics, Statistician General shall grant access to authorized NBS officer or staff for the purpose of getting information.</p> <p>The Statistics Act empowers the NBS Statistician General to share data at the request of any person or agency free of charge, provided that data shared is not about individual persons or entities.</p> <p>NBS through Department of National Accounts Statistics in collaboration with other stakeholders conducts regular meetings with several key data providers such as the Ministry of Finance, Bank of Tanzania, Tanzania Revenue Authority, and Private Sectors to promote understanding on data requirements. The law does not enforce direct on the flow of source data. Mostly, Memorandum of Understanding (MoU) are used in data sharing with MDAs. NBS has MoU with key data providers to facilitate data sharing and ensure access to data in a standardized manner.</p>
	0.1.3	<p>Individual reporters' data are to be kept confidential and used for statistical purposes only.</p> <ul style="list-style-type: none"> • The confidentiality of individual reporters' data is guaranteed and that guarantee is widely known. <p>Sections 31,33, 34, 35 and 43 of the Statistical Act CAP. 351 stipulates restriction to disclosure information and unidentified information and NBS cannot publish, or otherwise make available to any individual or organization information that would enable the identification of any individual person or entity.</p> <ul style="list-style-type: none"> • Procedures are in place to prevent disclosure of individual reporters' data.

		<p>Any person other than staff of the Bureau who is employed in the execution of any duty relating to statistical production under statistics Act are obliged to sign an oath of secrecy for the confidentiality of the statistics collected as stipulated in section 14. NBS Penalties for disclosure of information are also insisted in the Statistical Act CAP. 351 under section 43.</p> <p>The Bureau also takes all necessary steps to ensure the security and confidentiality of the information provided where access to individual data is restricted to responsible staff and are kept in accordance with the provision of the Act.</p> <p>Documentation for statistical products is always done in a secure manner. Staff responsible for production of GFS review all data prepared for dissemination for possible indirect disclosure of individual entity information and design tables and outputs in a way that prevent disclosure.</p> <p>Information collected are stored in the NBS server and staff has password to prevent unauthorized access to individual or establishment data. For research purpose, the confidentiality of individuals and entity is protected by anonymization of all records.</p> <p>Information is only disseminated in an aggregated manner through Statistical releases and/or on the NBS website. <i>Statistics Act CAP. 351, Section 32, 34 and 43 (1) (b).</i></p>
	0.1.4	<p>Statistical reporting is ensured through legal mandate and/or measures to encourage response.</p> <ul style="list-style-type: none"> • A law or other formal provision provides for the reporting of information needed to compile the statistics. <p>The Statistics Act CAP. 351 and its regulations specifies how data and information should be collected to ensure adherence to statistical reporting. National and international frameworks to follow during data production has been explained in the NBS Strategic Plan.</p> <ul style="list-style-type: none"> • Other mechanisms are in place to provide for adequate reporting of data for compiling the statistics.

		<p>During the data collection design, the burden placed on respondents is considered and measures are taken to reduce this burden. NBS policies and practices emphasize the requirement for the authorized person (interviewers) to clearly explain the purposes of the survey/census to the respondent during the introduction. In this explanation, respondents are asked if they are willingly to participate and be informed on the duration of the interview.</p> <p>Data collection forms or questionnaire indicates contact persons who can provide assistance in responding, as well as information on how to complete the questionnaire and explanations for answering the questions.</p> <p>Also, every questionnaire contains legally required information depending on the purpose of data collection, type, and scope, obligation to provide information, reporting unit, confidentiality, and other quality aspects in data collection. In particular, a reference to the Statistics Act CAP. 351 is given in surveys and statistical inquiries (section 31 and 36).</p> <p>NBS provides Government Finance Statistics to the respondents upon request and in conformity with established statistical confidentiality guidelines.</p>
	0.2 Resources	
	0.2.1	<p>Staff, facilities, computing resources, and financing are commensurate with statistical programs.</p> <ul style="list-style-type: none"> Staff resources for compiling the statistics are adequate to perform required tasks. <p>GFS is based in the National Accounts Statistics department which comprises a total of 10 staff (eight (8) with masters' degree in statistics and two (2) with degree in statistics and economics). The staff also have the requisite training in the compilation of national accounts statistics and Government Finance Statistics from reputable institutions such as IMF, MEFMI (Macroeconomic and Financial Management Institute of Eastern and Southern Africa), World Bank and EAC. They all have the required and sufficient GFS compilation skills.</p> <p>Salary levels depend on the Government Scheme of Service and are adequate for the nature of the work and competitive with other public</p>

		<p>entities and private sector in the country. The Staff are provided with incentives to motivate them.</p> <p>For the purposes of monitoring and evaluation, staffs are appraised weekly, monthly, semi-annually and annually through the Public Employee Performance Management Information System (PEPMIS) based on prior agreed targets that are derived from the work plan. All staff are recruited on the basis of professional qualifications, and in an open competition.</p> <ul style="list-style-type: none"> • Computing resources for compiling the statistics are adequate to perform required tasks. <p>The National Accounts Statistics department has sufficient computing resources that are available to all the staff and back-up procedures are utilized by Information, Technology and Data Management (ITDM) Department to ensure security of data.</p> <ul style="list-style-type: none"> • Physical facilities and other resources are adequate to perform required tasks. <p>NBS headquarter office building located in Dodoma and Regional Offices provide adequate working facilities such as lighting, cooling and office furniture and equipment are adequate to perform the tasks. Government Finance Statistics are collected through Integrated Financial Management Information Systems (IFMIS) such as MUSE and GePG.</p> <ul style="list-style-type: none"> • Funding for compiling the statistics is adequate to perform required tasks. <p>Funding for Government Finance Statistics comes from government subventions provided under Other Charges (OC) and Development Expenditure such as TSMP fund. Work plans are developed in consideration of the resources availability and cost benefit analysis maximize on outputs and outcomes. GFS budget is reviewed every year and some components are increased to accommodate all emerging issues required in the production of statistics.</p>
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		<p>0.2.2 Measures to ensure efficient use of resources are implemented.</p> <ul style="list-style-type: none"> • Management ensures that resources are used efficiently. <p>Management ensures compilation of Government Finance Statistics and related activities are carried out and reviewed on the basis of the annual performance plan and efficient use of resources is monitored and evaluated on a quarterly basis by the department of Planning, Monitoring and Evaluation. The staff performances are monitored by Department of Administration and Human Resources using PEPMIS at NBS level and the President's Office, Public Service Management and Good Governance at Government level whereby staff are given qualities for promotion.</p> <ul style="list-style-type: none"> • Costing and budgeting practices are in place and provide sufficient information to management to make appropriate decisions. <p>Management ensures resources for carrying out GFS activities are enough and used efficiently. GFS activities are included in NBS Strategic plan 2021/22-2025/26, Action plan and annual cash flow. Funds are allocated by the Ministry of Finance (MoF) for ongoing GFS activities and allocation within NBS is based on the priorities and planned activities.</p> <p>Activities are carried out and reviewed on the basis of the annual performance plan and efficient use of resources is monitored and evaluated on a quarterly basis by the Department of Planning, Monitoring and Evaluation.</p> <p>NBS activities are guided by the strategic plan. An annual schedule of activities is drawn from the NBS Strategic Plan 2021/22-2025/2026. The annual work plan includes itemized budget which guide the timing of the activities as well as optimization of resources.</p>
		0.3 Relevance
		<p>0.3.1 The relevance and practical utility of existing statistics in meeting users' needs are monitored.</p> <ul style="list-style-type: none"> • Specific actions are taken to ensure that current statistics meet needs of data users.

		<p>Specific actions are implemented to ensure Government Finance Statistics (GFS) meet data users' needs. These include engaging with stakeholders such as MoF, BoT, OTR and PO-RALG to understand requirements, regularly updating methodologies to align with international standards, enhancing data transparency and accessibility, and providing detailed documentation and user guides. Continuous feedback mechanisms are also established to adapt and improve the statistics based on user input.</p> <ul style="list-style-type: none"> • Mechanisms are in place to identify new and emerging data requirements. <p>User producer meetings which include MDAs, academia, the press, and/or private sector are conducted with MDA's and other principal data users, including academia, the press, and/or other private sector representatives, to review the usefulness of existing Government Finance Statistics and to identify emerging data requirements.</p> <p>Staff participate regularly in the meeting, seminars and training organized by international and regional organizations for capacity building and discuss on the emerging data requirement. The international and regional organizations that support NBS in Capacity building include IMF, World Bank, Macroeconomic and Financial Management Institute of Eastern and Southern Africa (MEFMI), and East African Community (EAC).</p>
		0.4 Other quality management
	0.4.1	<p>Processes are in place to focus on quality.</p> <ul style="list-style-type: none"> • There is recognition throughout the organization that quality builds trust and thus is a cornerstone of statistical work. <p>NBS management always emphasizes on quality of statistics produced by the National Accounts Statistics Department following the recommended and agreed international standards. In the NBS organization structure there is a Directorate responsible for quality management. To ensure quality statistics is produced by NBS, the standard menu is provided in the website (www.nbs.go.tz). Several quality guidelines for production of quality Statistics are posted in the NBS website menu and disseminated to the stakeholders within National Statistical Systems. These guidelines are Tanzania Data Quality Assurance Framework (TDQAF) for Official Statistics,</p>

		<p>the Manual for Strengthening and Integrating Administrative Data into Official Statistics, a handbook of quality guidelines for production of statistics, Statistical Methods and Standard guidelines, Concept and definitions for official statistics. https://www.nbs.go.tz/publications/statistical-guidelines</p> <p>The training programs that emphasize the importance of data quality are given to all staff including those who are responsible for production of GFS. This program emphasize on understanding on how quality may be achieved in all GFS production stages i.e. design, collect, process, analyse, disseminate and evaluate are conducted at least once per year.</p>
	0.4.2	<p>Processes are in place to monitor quality during the planning and implementation of the statistical program.</p> <ul style="list-style-type: none"> • Measures are in place for a systematic monitoring and review of quality. <p>Production of quality statistics to meet the demands of stakeholders in a timely manner is insisted in the quality guidelines, NBS strategic plan and Tanzania Statistical Master Plan II. Monitoring and Evaluation of NBS activities is conducted on quarterly and annual basis.</p> <p>The NBS uses Regional (EAC guidelines for compilation of GFS and Public Sector Debt Statistics) and International (GFSM 2014) guidelines and Assessment Framework for monitoring implementation of EAC guidelines on GFS and Public Sector Debt Statistics (PSDS) in ensuring standard and quality statistics are produced. Moreover, strategies are in place for improving data production for compilation of Government Finance Statistics and periodic reviews are undertaken to identify steps necessary to maintain quality requirements.</p>

1. Assurance of Integrity		
	1.1	Institutional Integrity
	1.1.1	<p>Statistics are produced on an impartial basis.</p> <ul style="list-style-type: none"> • The terms or conditions under which the statistics are produced are in accordance with professional independence.

		<p>The Statistics Act CAP. 351 Section 9(1) gives the power to the President of United Republic of Tanzania to appoint a Statistician-General on the recommendation of Minister of Finance. Section 5 of the Act stated that the Bureau shall exercise professional independence in collection, processing, analyzing and dissemination of official statistics so as to enhance and protect the integrity and impartiality.</p> <ul style="list-style-type: none"> • Professionalism is actively promoted and supported within the organization. <p>Staff are recruited and promoted based on expertise in statistics and other related fields, PEPMIS is used to evaluate the overall performance of staff.</p> <p>The organization provides comprehensive training to the staff to increase their skills and knowledge based on their professions as per Training need assessment, TSMP II Training Program and NBS training programs.</p> <p>Processes and activities planned for computation of GFS promote professionalism and NBS adapt methodologies from IMF as recommended in GFS Manual 2014.</p>
	1.1.2	<p>Choice of data sources and statistical techniques as well as decisions about dissemination are informed solely by statistical considerations.</p> <ul style="list-style-type: none"> • The choices of data sources and statistical techniques are informed solely by statistical considerations. <p>Data sources are selected according to the basis of recording and the availability of the information needed to compile quality statistics. The choice of compilation methods is dictated by the objective of measuring the public sector borrowing requirement from a national budget monitoring standpoint, and the Financial Requirements of the Public Sector according to GFSM 2014.</p> <ul style="list-style-type: none"> • Decisions about dissemination are informed solely by statistical considerations. <p>The decision about dissemination is based on when, how, and which component of GFS to release, and not external influences such as</p>

			political, economic or social pressures. NBS follow the planned date on advanced release calendar to release GFS which is usually on annual basis. The GFS is a chapter in the Economic Survey Publication prepared by the Ministry of Finance every year.
		1.1.3	<p>The appropriate statistical entity is entitled to comment on erroneous interpretation and misuse of statistics.</p> <ul style="list-style-type: none"> The data-producing agency comments when its statistics are misinterpreted or misused. <p>To reduce misinterpretation or misuse of statistics, NBS has responsibility of educating the public on how to interpret statistics and to ensure that the informed data is used and understood properly to the users. By doing so these agencies help to maintain the integrity and credibility of their work and promote better informed decision making based on accurate and properly understood data.</p> <p>All reports produced by the NBS are accompanied by key definitions and concepts for the understanding of the users. These help to reduce misinterpretation of statistics. Journalists are also trained to understand these concepts to enable them report accurately.</p>
	1.2	Transparency	
		1.2.1	<p>The terms and conditions under which statistics are collected, processed, and disseminated are available to the public.</p> <ul style="list-style-type: none"> Information is available to the public about the terms and conditions under which the statistical series are compiled and disseminated, including the obligation to compile and disseminate the statistics, the confidentiality of individual reporters' data, and other key features. <p>Sections 18 to 20 and Section 31 of the Statistics Act CAP. 351 outline the provisions for the collection, processing, and dissemination of statistics. The Bureau ensures all necessary measures are taken to maintain the confidentiality of official statistics.</p>
		1.2.2	<p>Internal governmental access to statistics prior to their release is publicly identified.</p> <ul style="list-style-type: none"> The public is made aware of internal government access to statistics prior to their release to the public. <p>To maintain professional independence, the GFS is not released to any government organization or agency prior to dissemination.</p>

		<p>1.2.3 Products of statistical agencies/units are clearly identified as such.</p> <ul style="list-style-type: none"> • Statistical products are clearly identified so that the public is aware of what the data producing agency takes responsibility for. <p>The NBS guarantees that all statistical products are clearly labeled and thoroughly documented. Fiscal statistics, under the GFS framework, are specifically marked as NBS outputs, allowing users to recognize the agency's responsibility for data accuracy and reliability.</p>
		<p>1.2.4 Advance notice is given of major changes in methodology, source data, and statistical techniques.</p> <ul style="list-style-type: none"> • Users of statistics are made aware in advance of major changes in methodology, source data, and statistical techniques. <p>NBS gives advance notice of any major changes in methodologies data sources and statistical techniques used to prepare GFS to the data users. Public and key stakeholders are informed prior to any change through public notice, workshops and meetings in order to comment on the proposed new base methodology.</p> <p>Metadata reports are shared with users on the NBS website and during dissemination workshop of the GFS statistics.</p>
	1.3	Ethical standards
		<p>1.3.1 Guidelines for staff behaviour are in place and are well known to the staff.</p> <ul style="list-style-type: none"> • A clear set of ethical standards has been prepared. <p>The NBS has developed a comprehensive set of ethical standards such as staff regulation, code of ethics and conducts which are designed to guide management and staff. These set of ethical standards are documented and publicly available, ensuring transparency.</p> <ul style="list-style-type: none"> • Staff are made aware of the ethical standards. <p>The NBS staff are made aware of ethical standard principles and guidelines set by the organization under the Code of Ethics and Conducts for Public Servant. The guiding rules and ethical standard provided and they are periodically reminded during the staff</p>

			meetings to maintain the standards. However, during the recruiting the new staff, induction course is provided in order to understand public servant ethics.
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2. Methodological soundness			
2.1 Concepts and definitions			
		2.1.1	<p>The overall structure in terms of concepts and definitions follows internationally accepted standards, guidelines, or good practices.</p> <ul style="list-style-type: none"> • Concepts and definitions used to compile the statistics are in broad conformity with guidelines outlined in the GFSM 2014 <p>The compilation of Government Finance Statistics (GFS) follows the concepts and definitions outlined in the Government Finance Statistics Manual 2014 (GFSM 2014) and EAC Guidelines for Compilation of Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS). This ensures a consistent, reliable, and internationally comparable approach to recording and analyzing government finance statistics.</p>
2.2 Scope			
		2.2.1	<p>The scope is broadly consistent with internationally accepted standards, guidelines or good practices.</p> <ul style="list-style-type: none"> • The scope of the statistics is broadly consistent with guidelines outlined in the GFSM 2014. <p>The compilation of GFS covers general government sectors even though the dissemination covers only budgetary central government. The GFS data are compiled, and the IMF annual GFS questionnaire is used to fill the tables as required. The tables comprise information on revenue, expenses, transaction in non-financial assets, acquisition of financial assets and incurrence of liability.</p> <p>The compilation process is consistence with Government Finance Statistics Manual 2014 and EAC Guidelines for Compilation of</p>

		<p>Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS).</p> <ul style="list-style-type: none"> • GFS covers all economic stocks and flows of units within its scope—at least to the standard specified in the following tables in GFSM 2014 (see also GFSM 2014 Appendix). <p>GFS covers above the line items (revenue, expenses, transaction in nonfinancial assets) and below the line items (acquisition of financial assets and acquisition of liability). However, the valuation of nonfinancial asset stocks in GFS does not fully cover changes in the volume of these assets, resulting in an incomplete representation of the total nonfinancial assets. In contrast, the stocks of financial assets and liabilities are comprehensively covered in the Public Sector Debt Statistics (PSDS).</p>
	2.3 Classification/sectorization	
	2.3.1	<p>Classification/sectorization systems used are broadly consistent with internationally accepted standards, guidelines, or good practices.</p> <ul style="list-style-type: none"> • Classification and sectorization used for the statistics are in broad conformity with guidelines outlined in the GFSM 2014. <p>The classification of revenue, expenses, transactions in nonfinancial assets, acquisition of financial assets, and incurrence of liabilities, as well as the Classification of the Functions of Government (COFOG), are aligned with the Government Finance Statistics Manual (GFSM) 2014. The sectorization of institutional units follows the guidelines set in the GFSM 2014. These sectorizations are published in the Public Sector Institutional Table, which is updated annually.</p> <ul style="list-style-type: none"> • Revenue, expense, nonfinancial assets, financial assets and liabilities, and stocks and flows are classified using the methodology set out in the GFSM 2014 and the Public Sector Debt Statistics Guide. <p>Revenue, expense, transaction in nonfinancial assets, acquisition of financial assets and incurrence of liabilities, and stocks and flows are</p>

			classified using the methodology set out in the GFSM 2014 and the Public Sector Debt Statistics Guide 2013.
		2.4 Other quality management	
		2.4.1	<p>Market prices are used to value flows and stocks.</p> <ul style="list-style-type: none"> • Valuation rules used for recording transactions follow the principle of market valuation outlined in the GFSM 2014. <p>The valuation rules used for recording transactions adhere to the principle of market valuation as outlined in the GFSM 2014. Flows recorded in the Statement of Operations are valued at the market prices at which these flows take place. Stock positions are valued at the market prices prevailing on the balance sheet date.</p>
		2.4.2	<p>Recording is done on an accrual basis.</p> <ul style="list-style-type: none"> • Transactions are recorded on an accrual basis. <p>In GFS modified cash basis is used in recording of transaction. In accounting, the accrual basis is fully implemented but in budgeting process it is still in cash basis.</p>
		2.4.3	<p>Grossing/netting procedures are broadly consistent with internationally accepted standards, guidelines, or good practices.</p> <ul style="list-style-type: none"> • The recording of transactions follows guidelines of the GFSM 2014. <p>The recording of flows and stocks in GFS largely aligns with the standards outlined in GFSM 2014.</p>

3. Accuracy and Reliability		
3.1 Source data		
	3.1.1	<p>Source data are obtained from comprehensive data collection programs that take into account country-specific conditions.</p> <ul style="list-style-type: none"> The data collection programs employed to compile Government Finance Statistics are adequate. <p>The data source for GFS is administrative records which include budget information, charts of accounts, financial statements, banking records are adequate for the compilation of General Government. The Public Sector Institutional Table (PSIT) which include the list of public entities (Budgetary Central Government, Extra-budgetary Units, Local Government Authorities, Social Security Funds and Public Corporations) is updated annually to ensure the full coverage of source data is maintained.</p> <ul style="list-style-type: none"> The data collection programs are sufficiently open and flexible to provide for new developments in sources. <p>The PSIT which is the base of data sources is reviewed annually by the Government Finance Statistics Technical Working Group (GFS-TWG) to ensure that data collection system remains comprehensive. International standards including GFSM 2014, EAC guidelines, and practices are monitored for changes that need to be taken into account in the GFS compilation system.</p> <p>Most of necessary data for compiling GFS at various levels of government are from the Office of Accountant General (ACGEN), therefore, GFS compilers make consultation with the ACGEN in case of changes in source data that may affect the statistics.</p>
	3.1.2	<p>Source data reasonably approximate the definitions, scope, sectorization, classifications, valuation, and time of recording required.</p> <ul style="list-style-type: none"> Source data reasonably approximate internationally accepted good practices for compiling government finance statistics. <p>Source data are consistent with international guidelines on the definitions, scope, sectorization, classifications, time of recording, and valuation of flows and stocks as outlined in GFSM 2014 and the</p>

		<p>PSDSG 2013 whereby chart of accounts for BCG is mostly aligned with GFS classifications. The source data are also sufficiently detailed that allow classification for compiling and consolidating the financial flows and stocks statistics for the general government.</p> <ul style="list-style-type: none"> • Information is available on how the supplementary data sources differ from those of internationally accepted good practices. <p>Sufficient detailed data for compiling GFS at general government level are obtained from relevant government data sources, therefore, there is no need of adjustment process and supplementary data sources.</p>
	3.1.3	<p>Source data are timely.</p> <ul style="list-style-type: none"> • The data collection systems provide timely data <p>Annual data collection is done nine (9) months after ending the financial year allowing the data producers sufficient time to prepare the financial statement for submission to the Controller and Auditor General (CAG). The compilation and dissemination of GFS are done on time for the production of Statistical Abstract and other macroeconomic publication. Procedures for data collection as described in GFS and PSDS Business Process and Revision Policy are followed to ensure the timely delivery of data.</p>
	3.2 Assessment of source data	
	3.2.1	<p>Source data including censuses, sample surveys, and administrative records are routinely assessed, e.g., for coverage, sample error, response error, and non-sampling error; the results of the assessments are monitored and made available to guide statistical processes.</p> <ul style="list-style-type: none"> • Accuracy of the source data from reporting government units and other supplementary sources is routinely assessed. <p>During the compilation of GFS, the TWG review data sources to check consistency and resolves any outstanding issues related to the accuracy of source data through direct contacts with data provider. The automated annual GFS questionnaire also test the internal consistency of each level of data.</p>

		<ul style="list-style-type: none"> • Appropriate measures are taken to assess the source data. <p>During the consolidation of General Government data, GFS TWG is assessing source data by comparing the list of public institutions that receive fund from Exchequer Unit with source data that are collected for compilation purpose. The TWG also cross check the intergovernmental transfers whereby any inconsistencies detected are corrected with the cooperation of the reporting institutions and explanations is provided when necessary.</p>
		3.3 Statistical techniques
	3.3.1	<p>Data compilation employs sound statistical techniques to deal with data sources.</p> <ul style="list-style-type: none"> • Data compilation procedures are sound. <p>Compilation procedures followed as per GFSM 2014 whereby the bridge table from chart of account to relevant GFS and COFOG codes is used to ensure proper classification so as to minimize processing errors. Usually, the actual data from the Government source data are used, therefore, no adjustments or estimate done on missing data.</p> <p>Preliminary data are subsequently replaced by the audited data from the Controller and Auditor General Office for each period become available. However, compilers attempt to achieve an appropriate balance between accuracy and timeliness. Compilation procedures are fully documented through the GFS and PSDS Business Process.</p>
	3.3.2	<p>Other statistical procedures (e.g., data adjustments and transformations, and statistical analysis) employ sound statistical techniques.</p> <ul style="list-style-type: none"> • Sound adjustments are employed to make source data consistent with government finance statistics requirements. <p>GFS TWG ensure the source data are consistence by aligning the list of source data collected with the list of reliable public institutions from Exchequer Unit, therefore, there is no any adjustment being employed to adjust the source data.</p> <ul style="list-style-type: none"> • Data adjustments and transformations are made using sound techniques.

			The appropriate bridge tables have been constructed and used to facilitate the proper classification of data, however, data are not transformed and adjusted.
			3.4 Assessment and validation of intermediate data and statistical outputs
		3.4.1	<p>Intermediate results are validated against other information where applicable.</p> <ul style="list-style-type: none"> • Intermediate results are validated against other independent data sources. <p>GFS TWG validated data from the main sources before used to compile GFS where any statistical discrepancies that arise are addressed. However, data validation against other data sources was not achieved</p>
		3.4.2	<p>Statistical discrepancies in intermediate data are assessed and investigated.</p> <ul style="list-style-type: none"> • The behaviour of series is cross-checked with related series/indicators. <p>Financial assets and liabilities are reconciled with changes in the corresponding stock data while data on nonfinancial assets are not reconciled due to inexistence of incomplete assets register. GFS classification codes and PSIT used as a guide to minimize classification or sectorization errors.</p>
		3.4.3	<p>Statistical discrepancies and other potential indicators of problems in statistical outputs are investigated.</p> <ul style="list-style-type: none"> • Statistical discrepancies are monitored. <p>Statistical outputs in the automated IMF GFS Questionnaire is checked horizontally and vertically to reduce discrepancies, then the fiscal data discrepancies are reconciled from Integrated Financial Management Information System (IFMIS) and Government Ceiling reports from Exchequer Unit. Values that are not within expected ranges are identified and investigated.</p> <ul style="list-style-type: none"> • Bilateral comparisons/reconciliations are conducted with data of other countries and international organizations.

		Usually, the Ministry of Finance (MoF) through the External Finance Department is conducted routinely bilateral meeting with Development Partners to reconcile data on external resources including grants, public debts and related flows. Following this meeting, significant discrepancies are identified and are considered.
	3.5 Revision studies	
	3.5.1	<p>Studies and analyses of revisions and/or updates are carried out and used internally to inform statistical processes (see also 4.3.3).</p> <ul style="list-style-type: none"> • Revisions to the government finance statistics are periodically assessed. <p>Over the years, the GFS is archived in both soft and hardcopy formats and can be retrieved for revision studies. The preliminary data of the previous year are revised when the audited data from the Controller and Auditor General Office becomes available. However, there are neither studies were conducted to assess the preliminary and final data and investigate the sources of errors, omissions, and fluctuations in the data.</p> <ul style="list-style-type: none"> • Measures are undertaken to incorporate the findings from revision and/or update studies in data compilation. <p>No revision studies have been conducted by the GFS compilers.</p>

4. Serviceability		
	4.1 Periodicity and timeliness	
	4.1.1	<p>Periodicity follows dissemination standards.</p> <ul style="list-style-type: none"> • The periodicity of the statistics follows the IMF data dissemination standards (Special Data Dissemination Standard (SDDS) or General Data Dissemination System (GDDS)). <p>The GFS data are disseminated annually in line with the IMF Data Dissemination Standards, specifically the Special Data Dissemination Standard (SDDS). The GFS data are submitted to IMF East Afritac in November and to the EAC Secretariat during the GFS and PSDS regional meeting. Additional GFS data are made available through various publications, such as the National Accounts Publication and the Economic Survey Publication in the NBS website http://www.nbs.go.tz and EAC data portal Data Catalog - East</p>

			African Community Data Portal https://www.imf.org/en/Data
		4.1.2	<p>Timeliness follows dissemination standards.</p> <ul style="list-style-type: none"> • The timeliness of statistical series follows the IMF data dissemination standards (SDDS or GDDS). <p>The GFS data are disseminated annually, while debt statistics are disseminated quarterly, in accordance with the IMF Data Dissemination Standards, specifically the Special Data Dissemination Standard (SDDS). The GFS data are submitted to IMF East Afritac in November each year and to the EAC Secretariat during the GFS and PSDS regional meeting.</p>
		4.2 Consistency	
		4.2.1	<p>Statistics are consistent within the dataset.</p> <ul style="list-style-type: none"> • Statistical series is internally consistent. <p>The concepts, definitions, and classifications used for compiling Government Finance Statistics (GFS) data have remained consistent over the years, in alignment with the Government Finance Statistics Manual (GFSM) 2014. Some tables of annual GFS data are published in the "Annual Economic Survey" and the "Statistical Abstract" reports. These publications typically present key fiscal data, such as government revenue, expenditure, financing operations, and government debt, providing important insights into the fiscal performance and financial management of the government.</p> <p>https://www.nbs.go.tz/statistics/tanzania-statistical-abstract</p> <p>Economic Survey Books MoF - Ministry of Finance</p>
		4.2.2	<p>Statistics are consistent or reconcilable over a reasonable period of time.</p> <ul style="list-style-type: none"> • The statistical series is consistent over time. <p>Government Finance Statistics (GFS) data are consistent over time, ensuring reliability for analysis. These statistics are available through various publications, including the <i>Economic Survey</i>, <i>Statistical Abstract</i>, and <i>National Accounts Publication</i>. Additionally, they can be</p>

		accessed on the websites of NBS and MoF offering a comprehensive resource for understanding fiscal performance and trends.
	4.2.3	<p>Statistics are consistent or reconcilable with those obtained through other data sources and/or statistical framework.</p> <ul style="list-style-type: none"> • The government finance statistics are consistent or reconcilable with the national accounts, monetary and financial statistics, balance of payments, external debt, public sector debt, and/or international investment position statistics. <p>Government Finance Statistics (GFS), aligned with the Government Finance Statistics Manual 2014 (GFSM 2014), maintain consistency with other macroeconomic frameworks. These include the System of National Accounts 2008 (SNA 2008), <i>the</i> Balance of Payments and International Investment Position Manual, Sixth Edition (BPM6), <i>the</i> Monetary and Financial Statistics Manual and Compilation Guide, <i>and the</i> Public Sector Debt Statistics: Guide for Compilers and Users.</p>
	4.3 Revision policy and practice	
	4.3.1	<p>Revisions and/or updates follow a regular and transparent schedule.</p> <ul style="list-style-type: none"> • The practice of revisions (e.g., from provisional estimates, for weight updates, for changes in methodology) follows a predictable pattern of which users of statistics are informed. <p>In the compilation of Government Finance Statistics (GFS), provisional data are updated when final, audited figures become available. This revision process is systematic and predictable, ensuring users are informed to maintain transparency and confidence in the reliability of the statistics. Importantly, there have been no significant revisions to the statistics over the period, with no changes in methodology.</p>
	4.3.2	<p>Preliminary and/or revised/ updated data are clearly identified.</p> <ul style="list-style-type: none"> • Users are informed about the preliminary nature of the data. <p>When the GFS data is first released, users are usually informed about its provisional nature. This is communicated through clear notes that highlight the data's potential for revision. Additionally, these updates often provide details about when the final data will be available and explain the methodology used in its compilation.</p> <ul style="list-style-type: none"> • Users are informed about the revised nature of the data.

			Users are informed about the revised nature of the GFS data through the implementation of a Revision Policy. This policy outlines the process and schedule for updating provisional data once final figures are available.
		4.3.3	<p>Studies and analyses of revisions and/or updates are made public.</p> <ul style="list-style-type: none"> • Users are informed of the results and studies of the revisions and/or updates to the statistics. <p>There is no analysis of differences between the revised and preliminary data, as there have been no methodological changes or major revisions to the data series.</p>

5. Accessibility			
5.1 Data accessibility			
		5.1.1	<p>Statistics are presented in a way that facilitates proper interpretation and meaningful comparisons (layout and clarity of text, tables, and charts).</p> <ul style="list-style-type: none"> • The presentation of the statistics data is commensurate with users' needs. <p>Government finance statistics are released based on the standard components of GFSM 2014, along with time series data. Disaggregation is provided according to user requests. The data is presented in tabular format, with comments included in the publications when necessary. GFS data is made available to users without any adjustments.</p>
		5.1.2	<p>Dissemination media and format are adequate.</p> <ul style="list-style-type: none"> • Statistics are disseminated in formats to suit users' needs. <p>Statistics are made available in electronic format (PDF and Excel) following the GFSM 2014 framework. Current data can be accessed via the websites of the data-producing agencies or upon request.</p>
		5.1.3	<p>Statistics are released on a preannounced schedule.</p> <ul style="list-style-type: none"> • Statistics are released on the preannounced schedule. <p>GFS data are timely published in accordance with the advance release calendar, following the preannounced schedule.</p>

		<p>5.1.4 Statistics are made available to all users at the same time.</p> <ul style="list-style-type: none"> • The statistics are made available to all users of statistics at the same time. <p>GFS are released according to the advance release calendar. In compliance with the Statistics Act CAP. 351, the statistics are made available to all users simultaneously.</p>
		<p>5.1.5 Statistics not routinely disseminated are made available upon request.</p> <ul style="list-style-type: none"> • Statistics not routinely disseminated are made available to users upon request. <p>Additional statistics are available upon request. Users can freely obtain extra data and customized tabulations by visiting the National Bureau of Statistics (NBS). The Bureau offers access to a wide range of statistical information to meet various user needs. For instance, the NBS provides access to microdata and reports through the Tanzania National Data Archive (TNADA) platform, facilitating data-driven decisions. https://www.nbs.go.tz/</p>
		<p>5.2 Metadata accessibility</p>
		<p>5.2.1 Documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques is available, and differences from internationally accepted standards, guidelines, or good practices are annotated.</p> <ul style="list-style-type: none"> • The metadata give adequate information about the meaning of the data and about the methodology used to collect and process them. <p>The GFS and PSDS Business Process document, which covers concepts, scope, classifications, recording basis, data sources, and statistical techniques for compiling GFS, is available and fully aligned with the GFSM 2014 and Public Sector Debt Statistics guidelines.</p>
		<p>5.2.2 Levels of detail are adapted to the needs of the intended audience.</p> <ul style="list-style-type: none"> • Different levels of metadata are made available to meet users' requirements. <p>The level of detail in GFS is guided by the EAC GFS and PSDS Guidelines, as well as the GFSM 2014. However, the degree of disaggregation can be adjusted to meet the specific needs of the user.</p>

5.3 Assistance to users		
	5.3.1	<p>Contact points are publicized.</p> <ul style="list-style-type: none"> • Adequate assistance is given to users of statistics. <p>Users are informed about the agency, its products, and publications during national and international exhibitions, as well as through the dissemination of statistics. Assistance is provided to users of statistics as needed.</p>
	5.3.2	<p>Publications, documents, and other services, including information on any charges, are widely available.</p> <ul style="list-style-type: none"> • Publications and other services are available to users of statistics. <p>Publications are available on the websites of the National Bureau of Statistics (NBS) and specific data requests are handled as needed. The NBS Dissemination and Pricing Policy, governs the accessibility and provision of statistical information to meet user demands effectively.</p>

6. Conclusion

In general, the assessment results reveal that the business processes for production of Government Finance Statistics complied to all dimensions as follows:

On **Prerequisites of quality**, the NBS has broadly effective legal frameworks (the Statistics Act, CAP. 351) to support the compilation and dissemination of Government Finance Statistics.

On **Assurances of integrity** of NBS, the Statistics Act, CAP. 351 clearly assures the professional independence of the Bureau. Recruitment and promotion of staff are mostly based on competence and expertise in specific subject areas. Staff are given the opportunity to take part in training courses, seminars and workshops.

On **Methodological soundness**, Government Finance Statistics (GFS) demonstrate methodological soundness by adhering to international standards such as GFSM 2014, ensuring data consistency, reliability, and comparability. Key strengths include robust classification systems, market valuation principles, modified cash-based recording, and comprehensive coverage of assets and liabilities.

On **Accuracy and Reliability**, Government Finance Statistics (GFS) is based on administrative records, including accounting data, budget information, financial statements, and banking records. The Public Sector Institutional Table (PSIT), which lists public entities like Budgetary Central Government and Local Government Authorities, is updated annually to ensure comprehensive data coverage. The

Technical Working Group (TWG) reviews the PSIT and ensures data consistency with GFSM 2014 and PSDSG 2013 standards. Most data come from the Office of the Accountant General (ACGEN), with consultation when changes affect statistics. The data is sufficiently detailed for compiling and consolidating financial flows and stocks, eliminating the need for adjustments or supplementary sources.

On **Serviceability**, Government Finance Statistics (GFS) adhere to IMF data dissemination standards (SDDS or GDDS), ensuring timely publication. GFS align with other statistical frameworks, such as national accounts, monetary and financial statistics, balance of payments, external debt, public sector debt, and international investment position statistics. Revisions, whether due to provisional estimates, weight updates, or methodological changes, follow a predictable and transparent pattern communicated to users.

On **Accessibility of data**, the presentation of Government Finance Statistics prioritizes clarity and accessibility, ensuring that text, tables, and charts are structured to support proper interpretation and meaningful comparisons. Comprehensive documentation on concepts, scope, classifications, data sources, and methodologies are readily available. Any deviations from internationally accepted standards, guidelines, or best practices should be clearly annotated, enhancing transparency and facilitating informed use of the data.

7. Recommendations

S/No	Dimension	Recommendation
0.	Prerequisites of Quality	<ul style="list-style-type: none"> Budget allocated for production of Government Finance Statistics should be prioritized, sufficient and ringfenced by the government. Continue providing more trainings on compilation of Government Finance Statistics and related field to staff so as to upgrade their skills and knowledge which will enable them to improve production of quality statistics.
1.	Assurances of integrity	<ul style="list-style-type: none"> Ensure employees and stakeholders are trained on issues related to integrity regularly. Identify and assess integrity risks through regular audits or risk assessments. Periodically review processes to identify areas for improvement and adapt to changing circumstances or risks. Induction course for the new recruited staff should be emphasized and the copies of Staff Regulation and Codes of Ethics and Conduct documents should be provided to the staff.
2.	Methodological Soundness.	<ul style="list-style-type: none"> In ensuring methodological soundness during the compilation of Government Finance Statistics, it is essential to apply concepts and frameworks that align with the principles outlined in GFSM 2014.
3.	Accuracy and Reliability	<ul style="list-style-type: none"> To enhance the reliability of Government Finance Statistics (GFS), periodic studies and analyses should be conducted to evaluate updates. These studies can help identify sources of error and bias, informing improvements in statistical processes and optimizing revision cycles based on the availability of key data sources. Additionally, a robust

		mechanism should be established to ensure that administrative data used for GFS compilation is adequate and consistently applied.
4.	Serviceability	<ul style="list-style-type: none"> To improve Government Finance Statistics (GFS), it is recommended to enhance full compliance with IMF standard, strengthen consistency across statistical frameworks, and establish a clear revision policy shared with users. Staff training and advanced technology should be leveraged for accuracy and timeliness, while stakeholder engagement and transparent communication about revisions will build trust and understanding.
5.	Accessibility	<ul style="list-style-type: none"> To improve Government Finance Statistical outputs, ensure clear and user-friendly presentation of data, including well-structured text, tables, and charts. Provide comprehensive documentation on concepts, methodologies, and data sources, and clearly annotate any deviations from international standards. Regularly review techniques, seek user feedback, and train staff to maintain high-quality and transparent statistics.

8. References

1. IMF Data Quality Assessment Framework (DQAF) for Government Finance Statistics and Public Sector Debt Statistics 2012
2. Government Finance Statistics Manual 2014
3. The Statistics Act, CAP. 351 (R.E 2019)
4. NBS Strategic Plan 2021/22-2025/26
5. Tanzania Statistical Master Plan 2022/23 – 2026/27 (TSMP II)
6. Tanzania Data Quality Assurance Framework (TDQAF) for Official Statistics 2024
7. Manual for Strengthening and Integrating Administrative Data into National Official Statistics in Tanzania 2024
8. Generic Statistical Business Process Model 2019
9. Advance Release Calendar

10. NBS Staff Regulation, Scheme of Service

